

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

UNITED STATES OF AMERICA AND)
STEVE C. WHITE, REVENUE AGENT)
OF THE INTERNAL REVENUE SERVICE,))
)
Petitioners,)
)
v.) Civil No. _____
)
NISSAN NORTH AMERICA, INC. &)
SUBSIDIARIES,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Steve C. White, Revenue Agent of the Internal Revenue Service, by their attorney, Jerry E. Martin, United States Attorney for the Middle District of Tennessee, show unto the Court as follows:

I.

This is a proceeding brought pursuant to the provisions of 26 U.S.C. Sections 7402(b) and 7604(a) to judicially enforce an Internal Revenue Service summons.

II.

Petitioner Steve C. White is a Revenue Agent of the Internal Revenue Service, employed in Large and Mid-Sized Business, Retailers, Food, Pharmaceuticals & Healthcare, Territory 7, in

Nashville, Tennessee and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. Section 7602, and Treasury Regulation Section 301.7602-1, 26 C.F.R. Section 301.7602-1, as set forth in the Declaration of Steve C. White, attached hereto as Exhibit B and incorporated herein as part of this Petition.

III.

The respondent, Nissan North America, Inc. & Subsidiaries, is found at One Nissan Way, Franklin, TN 37068, within the jurisdiction of this court.

IV.

Revenue Agent Steve C. White is conducting an investigation into the federal income tax liability of Nissan North America, Inc. & Subsidiaries for the taxable periods ended March 31, 2006 and March 31, 2007, as is set forth in the Declaration of Revenue Agent Steve C. White (Exhibit B).

V.

The respondent, Nissan North America, Inc. & Subsidiaries, is in possession and control of the books, papers and other data which are relevant to the above-described investigation.

VI.

On March 2, 2010, an Internal Revenue Service summons was issued by Revenue Agent Steve C. White directing the respondent to

appear before Revenue Agent Steve C. White on March 15, 2010 to produce books, records, and other data described in the summons. On March 2, 2010, the summons was served on the respondent by Revenue Agent Steve C, White when he handed an attested copy of the summons to Christopher Czarka, Assistant Treasurer of the respondent. The original of the summons is attached hereto as Exhibit A and incorporated herein as a part of this Petition.

VII.

On March 15, 2010, a representative of the respondent, Nissan North America, Inc. & Subsidiaries, appeared but refused to comply with the summons by producing the books, records, and other documents demanded in the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the Declaration of Revenue Agent Steve C. White attached as Exhibit B.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

There is no Justice Department referral in effect within the

meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI.

It is necessary for the government to examine the books, papers, records and other data sought by the summons in order to properly investigate the federal tax liability of Nissan North America, Inc. & Subsidiaries for each of the taxable periods ended March 31, 2006 and March 31, 2007, as is evidenced by the Declaration of Steve C. White attached hereto and incorporated herein as part of this Petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent, Nissan North America, Inc. & Subsidiaries, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

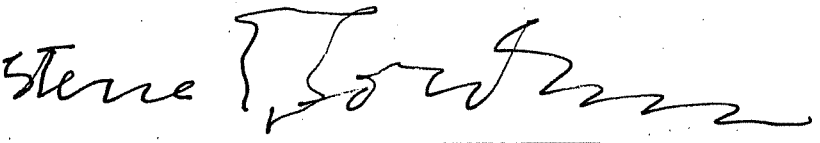
2. That this Court enter an order directing the respondent, Nissan North America, Inc. & Subsidiaries, to obey the aforementioned summons and each and every requirement

thereof by ordering the attendance and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Agent Steve C. White or any other proper agent or employee of the Internal Revenue Service at such time and place as may be fixed by this Court or by Revenue Agent Steve C. White, or any other proper agent or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,
Jerry E. Martin
United States Attorney
Middle District of Tennessee

By: 

Assistant United States Attorney
110 9th Avenue South,
Suite A-961
Nashville, Tennessee 37203-3870
Tel. No. (615) 736-5151